

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <b>CITY OF CORRECTIONVILLE, IOWA</b> <b>DUE: December 1, 2016</b>		<div style="text-align: center;"> <b>16209700200000</b>  <b>City Clerk</b>  <b>312 Driftwood Street</b>  <b>Correctionville, IA 51016</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">           (Please correct any error in name, address, and ZIP Code)         </div>		
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	174,432		174,432	204,994
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	174,432		174,432	204,994
Delinquent property taxes	0		0	
TIF revenues	22,354		22,354	23,448
Other city taxes	130,129	0	130,129	117,851
Licenses and permits	1,835	0	1,835	2,000
Use of money and property	9,803	1,998	11,801	8,120
Intergovernmental	177,716	0	177,716	138,721
Charges for fees and service	154,386	299,944	454,330	317,000
Special assessments	0	0	0	7,000
Miscellaneous	474,876	0	474,876	76,151
Other financing sources	334,657	25,265	359,922	
<b>Total revenues and other sources</b>	1,480,188	327,207	1,807,395	895,285
<b>Expenditures and Other Financing Uses</b>				
Public safety	120,417	0	120,417	167,264
Public works	251,642	0	251,642	151,690
Health and social services	3,230	0	3,230	3,600
Culture and recreation	161,147	0	161,147	164,500
Community and economic development	38,093	0	38,093	80,200
General government	102,422	0	102,422	110,400
Debt service	121,041	0	121,041	120,068
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	797,992	0	797,992	797,722
Business type activities	0	196,130	196,130	260,000
<b>Total ALL expenditures</b>	797,992	196,130	994,122	1,057,722
Other financing uses, including transfers out	262,026	97,896	359,922	98,805
<b>Total ALL expenditures/And other financing uses</b>	1,060,018	294,026	1,354,044	1,156,527
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	420,170	33,181	453,351	-261,242
Beginning fund balance July 1, 2015	842,629	458,362	1,300,991	2,220,321
Ending fund balance June 30, 2016	1,262,799	491,543	1,754,342	1,959,079

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 252,700	Other long-term debt	\$ 0
Revenue debt	\$ 216,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 116,803		
		General obligation debt limit	\$ 1,298,159

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11-03-2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Susan Fitch	Telephone →	Area Code 712	Number 372-4791
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CORRECTIONVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	174,432						174,432			174,432	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	174,432	0		0	0		174,432		T01	174,432	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	174,432	0		0	0	0	174,432			174,432	6			
7	<b>TIF revenues</b>			22,354				22,354		T01	22,354	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,803						3,803		T15	3,803	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		126,326					126,326		T09	126,326	14			
15	<b>TOTAL OTHER CITY TAXES</b>	3,803	126,326	0	0	0	0	130,129	0		130,129	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,835						1,835		T29	1,835	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	2,648		201			3,788	6,637	1,998	U20	8,635	18			
19	Rents and royalties	3,166						3,166		U40	3,166	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,814	0	201	0	0	3,788	9,803	1,998		11,801	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CORRECTIONVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		101,459					101,459		C46	101,459	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	653						653		C89	653	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Trees Please Grant	1,000						1,000			1,000	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,653	101,459	0	0	0	0	103,112	0		103,112	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	15,000						15,000			15,000	63				
64	Library service	1,141						1,141		D89	1,141	64				
65	Township contributions	17,518						17,518		D89	17,518	65				
66	Fire/EMT service	1,506						1,506		D89	1,506	66				
67	Police 28E	22,170						22,170		D89	22,170	67				
68	Police EMT Training Reimb	6,540						6,540			6,540	68				
69	Pool Fund Raiser for Renovation	10,729						10,729			10,729	69				
70	Total local grants and reimbursements	74,604	0	0	0	0	0	74,604	0		74,604	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	76,257	101,459	0	0	0	0	177,716	0		177,716	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	108,299	A91	108,299	73				
74	Sewer							0	191,645	A80	191,645	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	85,964						85,964		A81	85,964	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CORRECTIONVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	45,451						45,451		A89	45,451	93				
94	Sidewalk street repair charges	180						180		A44	180	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	5,550						5,550		A03	5,550	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	16,991						16,991		A61	16,991	100				
101	Animal control charges	250						250		A89	250	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	154,386	0	0	0	0	0	154,386	299,944		454,330	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	1,842						1,842		U99	1,842	109				
110	Sale of property and merchandise	950						950		U11	950	110				
111	Fines	706						706		U30	706	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	CEDCORP						5,512	5,512			5,512	114				
115	Assessments	2,434						2,434			2,434	115				
116	Library Donation	40						40			40	116				
117	Cemetery Maintenance	500						500			500	117				
118	Transfer of Jurisdiction	0	462,892					462,892			462,892	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	6,472	462,892	0	0	0	5,512	474,876	0		474,876	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CORRECTIONVILLE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	422,999	690,677	22,555	0	0	9,300	1,145,531	301,942		1,447,473	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	101,061			121,041		90,000	312,102	25,265		337,367	127		
128	Internal TIF loans and transfers in			0			22,555	22,555			22,555	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	101,061	0	0	121,041	0	112,555	334,657	25,265		359,922	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	524,060	690,677	22,555	121,041	0	121,855	1,480,188	327,207		1,807,395	132		
133												133		
134	Beginning fund balance July 1, 2015	10,883	-86,605	40,000			878,351	842,629	458,362		1,300,991	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	534,943	604,072	62,555	121,041	0	1,000,206	2,322,817	785,569		3,108,386	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
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150												150		
151												151		
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158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CORRECTIONVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	50,062						50,062		E62	50,062	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	51,920						51,920		E24	51,920	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	18,433						18,433		E32	18,433	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2						2		E32	2	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	120,417	0		0	0	0	120,417			120,417	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CORRECTIONVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		94,997					94,997		E44	94,997	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		9,376					9,376		E44	9,376	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	65,112						65,112		E81	65,112	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation						82,157	82,157		E89	82,157	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	65,112	104,373		0	0	82,157	251,642			251,642	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CORRECTIONVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,230						3,230		E32	3,230	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,230	0				0	3,230			3,230	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
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119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CORRECTIONVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	30,395						30,395		E52	30,395	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,447						5,447		E61	5,447	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,299						45,299		E61	45,299	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	31,799						31,799		E03	31,799	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	48,207						48,207		E61	48,207	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	161,147	0		0	0	0	161,147			161,147	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	9,106						9,106		E89	9,106	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	9,830						9,830		E89	9,830	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	11,182						11,182		E29	11,182	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	7,975						7,975		E89	7,975	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	38,093	0	0	0	0	0	38,093			38,093	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CORRECTIONVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	33,804						33,804		E29	33,804	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	68,618						68,618		E23	68,618	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	102,422	0	0	0	0	0	102,422			102,422	176
177	Section G — DEBT SERVICE				121,041			121,041			121,041	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	121,041	0	0	121,041			121,041	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	490,421	104,373	0	121,041	0	82,157	797,992			797,992	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF CORRECTIONVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								61,805	E91	61,805	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								52,169	E80	52,169	201
202	Purchase of land and equipment									G80	0	202
203	Construction								82,156	F80	82,156	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CORRECTIONVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								196,130		196,130	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	490,421	104,373	0	121,041	0	82,157	797,992	196,130		994,122	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	23,145	126,326				90,000	239,471	97,896		337,367	255
256	Internal TIF loans/repayments and transfers out			22,555				22,555	0		22,555	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	23,145	126,326	22,555	0	0	90,000	262,026	97,896		359,922	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	513,566	230,699	22,555	121,041	0	172,157	1,060,018	294,026		1,354,044	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0						0			0	263
264	Restricted		-89,519	40,000				-49,519			-49,519	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	21,377	462,892				828,049	1,312,318			1,312,318	267
268	<b>Total Governmental</b>	21,377	373,373	40,000	0	0	828,049	1,262,799			1,262,799	268
269	<b>Proprietary</b>								491,543		491,543	269
270	<b>Total ending fund balance June 30, 2016</b>	21,377	373,373	40,000	0	0	828,049	1,262,799	491,543		1,754,342	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	534,943	604,072	62,555	121,041	0	1,000,206	2,322,817	785,569		3,108,386	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CORRECTIONVILLE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		207.597	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 504,000	29U	39U 64,000	49U	49U	49U 216,000	49U	I89 12,393	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 139,358	29U	39U 22,555	49U	49U 116,803	49U	49U	I89	
9. Sidewalk	19U 86,000	29U	39U 20,000	49U 66,000	49U	49U	49U	I89 3,144	
10. Infrastructure	19U 200,000	29U 200,000	39U 13,300	49U 186,700	49U	49U	49U	I89 8,204	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	<b>929,358</b>	<b>200,000</b>	<b>119,855</b>	<b>252,700</b>	<b>116,803</b>	<b>216,000</b>	<b>0</b>	<b>23,741</b>	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		25,963,172		x .05 = \$	
Actual valuation -- January 1, 2014				\$		25,963,172		1,298,159	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)	
								Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61			
		\$		\$		1,754,342		1,754,342	
REMARKS								V98	